
NOTE 6 – DUE FROM/TO PRIMARY GOVERNMENT/COMPONENT UNIT OBLIGATIONS AND INTERFUND OBLIGATIONS

The following is a summary of amounts due from/to Primary Government/Component Unit and interfund obligations as of June 30, 2005:

	Due from Primary Government	Due to Component Unit	Interfund Receivables	Interfund Payables
Component unit – School Board	\$ 7,291,710	\$ -	\$ -	\$ -
Primary government – General Fund	-	7,291,710	-	-
Primary government – General Fund	-	-	202,980	-
Primary government – Airport Fund	-	-	-	155,163
Primary government – Special Revenue Funds	-	-	-	47,817
Total	<u>\$ 7,291,710</u>	<u>\$ 7,291,710</u>	<u>\$ 202,980</u>	<u>\$ 202,980</u>

The purpose of the interfund obligation between the County and School Board is to report the balance of local appropriations unspent at year-end due back to the respective funds. The purpose of the interfund balances is to cover cash overdrafts at year-end.

NOTE 7 – DUE FROM OTHER GOVERNMENTAL UNITS

The following is a summary of amounts due from other governmental units at June 30, 2005:

	Primary Government	Component Unit School Board
Commonwealth of Virginia:		
Local sales tax	\$ 1,224,181	\$ -
State sales tax	-	1,618,461
Shared expenses	362,261	-
Comprehensive services	346,884	-
Miscellaneous grants	227,140	205,987
Airport grants	187,581	-
Federal Government:		
School fund grants	-	1,030,691
Other Federal grants	244,328	-
Airport grants	<u>369,532</u>	<u>-</u>
Total	<u>\$ 2,961,907</u>	<u>\$ 2,855,139</u>